



# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 437  
LOS ANGELES, CALIFORNIA 90012

February 3, 2011

**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR



TELEPHONE  
(213) 974-2139

TELECOPIER  
(213) 626-1701

Mr. Doug Corcoran, Director of Operations  
Waste Management of California  
9081 Tujunga Avenue  
Sun Valley, CA 91352

Dear Mr. Corcoran:

## **AUDIT INVOICE: BUSINESS LICENSE TAX – LANCASTER LANDFILL DISPOSAL FACILITY**

The County of Los Angeles (County) Treasurer and Tax Collector (TTC), through an independent accounting firm, recently conducted a study of the Los Angeles County Business License Tax - Disposal Facility (BLT-DF) for fiscal years 2005-2006, 2006-2007, and 2007-2008 for all operators of disposal facilities in the unincorporated areas of the County. The BLT-DF is governed by the Los Angeles County Code (Code) Title 4 Revenue and Finance, Chapter 4.63, a copy of which is attached.

### **Amount Due**

Based on the audit, you under reported BLT-DF for one or more of the above fiscal years. For details, please refer to the study report which **Intelligent Directions Consulting** previously provided to you. The total amount due, including penalties and interest, is **\$1,604,825**.

Please remit this amount to:

Los Angeles County Treasurer and Tax Collector  
P.O. Box 30909  
Los Angeles, CA 90030-0909

For your convenience, we have enclosed a return envelope and a copy of this audit invoice which we ask to be included with your payment.

If this debt is not paid immediately, you will continue to incur additional interest at the rate of one and one-half percent (1.5%) per month. As well, the law provides for additional remedies for nonpayment of this debt. Those remedies include, but are not limited to, filing a lawsuit for the recovery of any tax, penalty or interest due.

Mr. Doug Corcoran  
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### **Administrative Remedies**

If you have reason to believe the audit is incorrect, you may apply in writing to my office for a hearing before the Los Angeles County Business License Commission (BLC) pursuant to Section 4.63.150B of the Code. Such application must be made within 15 days from the date of this letter; otherwise the determination shall become final and conclusive.

Pursuant to Code Section 4.63.150B, you may also request to waive the hearing before the BLC within 15 days from the date of this letter. If you elect to waive the hearing, my office will review your request and respond in writing whether your request is approved or denied. If your request is denied, TTC shall cause the matter to be set for hearing before the BLC pursuant to the Code Section 4.63.150 C & D.

Please note that disclosure to the BLC of information obtained through this audit of records is exempt from the confidentiality provisions pursuant to Section 4.63.160.1. If you wish to have certain information redacted prior to presentation to the BLC, you may submit your request in writing to my office, specifically detailing the records, or parts thereof, that are the subject of your request. TTC will review and approve the request at its discretion.

If you have any questions, please contact Damia Johnson of my staff at (213) 974-7371 or at [djohnson@ttc.lacounty.gov](mailto:djohnson@ttc.lacounty.gov).

Very truly yours,

MARK J. SALADINO  
Treasurer and Tax Collector



Nai-len Ishikawa  
Assistant Treasurer and Tax Collector

NI:EBG:DJJ:rkw

### **Attachments**

c: Mary E. Freeman, Accounting Manager  
Diana McVey, Market Area Controller  
Jim Merritt, District Landfill Manager

**SLOVAK BARON & EMPEY<sup>LLP</sup>**  
ATTORNEYS AT LAW

1800 E. TAHQUITZ CANYON WAY, PALM SPRINGS, CA  
PHONE (760) 322-2275 FAX (760) 322-2107

**FAX TRANSMITTAL COVER SHEET**

**TO:**

Nai-Ien Ishikawa Asst. Treasurer and Tax Collector	Fax: (213) 626-1701
<b>FROM:</b> Shaun M. Murphy, Esq.	<i>/Sent by Elva Rizzo</i>
<b>DATE:</b>	February 15, 2011
<b>RE:</b>	Waste Management of California – Audit Invoice Lancaster Landfill Disposal Facility
<b>PAGES SENT (INCLUDING COVER SHEET): 3</b>	

**Special Instructions or comments:**

Correspondence dated February 15, 2011.

Please notify sender immediately at (760) 322-2275 if all pages are not received.

**THIS MESSAGE IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED, AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED AND CONFIDENTIAL. IF YOU ARE THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE FOR DELIVERING THE MESSAGE TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY THE UNDERSIGNED IMMEDIATELY BY TELEPHONE AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U.S. POSTAL SERVICE. THANK YOU, MAN.**

**SLOVAK BARON & EMPEY LLP**

ATTORNEYS AT LAW

PALM SPRINGS

ORANGE COUNTY

PRINCETON

Shaun M. Murphy

PARTNER

SLOVAK BARON &amp; EMPEY LLP

1800 E. TAHQUITZ CANYON WAY

PALM SPRINGS, CALIFORNIA 92262

PHONE (760) 322-2275

FAX (760) 322-2107

[murphy@slovaklawyers.com](mailto:murphy@slovaklawyers.com)

February 15, 2011

**VIA FACSIMILE E-MAIL (DJOHNSON@TTC.LACOUNTY.GOV)**

Nai-len Ishikawa

Assistant Treasurer and Tax Collector

County of Los Angeles, Treasurer and Tax Collector

500 West Temple Street, Room 437

Los Angeles, California 90012

**Re: Waste Management of California – Audit Invoice – Business License  
Tax – Lancaster Landfill Disposal Facility**

Dear Ms. Ishikawa:

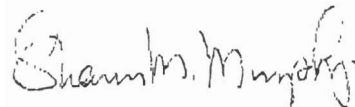
This firm represents Waste Management of California and the Audit Invoice for the above-referenced Landfill Facility has been forwarded to our attention for response. Waste Management of California disagrees with the results of the audit and believes the audit is incorrect.

As a result, in accordance with the Los Angeles Municipal Code, namely section 4.63.150B, Waste Management of California requests a hearing before the Los Angeles County Business License Commission to contest the audit findings.

I understand that the hearing will be set in accordance with Los Angeles Municipal Code section 4.63.150D. In the meantime, if there are any questions or if you require additional information, please contact me.

Sincerely,

SLOVAK BARON &amp; EMPEY LLP



By: Shaun M. Murphy

Ms. Nai-len Ishikawa  
February 15, 2011  
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SMM:er

c: Damia Johnson



**BUSINESS LICENSE COMMISSION**  
**COUNTY OF LOS ANGELES**  
374 KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET  
LOS ANGELES, CA 90012  
(213) 974-7691



March 14, 2011

Mr. Doug Corcoran  
Director of Operations  
Waste Management of California  
9081 Tujunga Avenue  
Sun Valley, CA 91352

Dear Mr. Corcoran:

Re: Waste Management of California – Audit Invoice – Business License Tax –  
Lancaster Landfill Disposal Facility – Hearing on the Assessment for Fiscal Years  
2005-2006, 2006-2007, and 2007-2008

In accordance with the Los Angeles County Code section 4.63.150 and written correspondence from your counsel requesting before the Business License Commission, the Business License Commission will hold a hearing on the above matter on **Wednesday, March 30, 2011 at 9:00 a.m.** in Room 374-A, 500 West Temple Street, Los Angeles, CA 90012. Your presence is requested at this hearing. If you are unable to attend you may authorize a representative to appear on your behalf. The representative must present signed and duly notarized letter giving authorization and the reasons you are unable to appear.

Further, the Business License Commission requests that you provide all written records and supporting documentation that you intend to present at the hearing to this office no later than March 23, 2011.

**RIGHT TO REPRESENTATION / FOREIGN LANGUAGE SPEAKERS**

**You have the right to be represented at this hearing by an attorney or other individual of your choosing and at your own cost.** In the absence of a representative, you must represent yourself and the hearing will proceed as scheduled.

If you require a translator, you must arrange at your own cost to have present at the hearing either **a professional/certified interpreter or other person who is fluent in both English and your native language.** If you are unable to locate an interpreter, please contact our office and you will be provided a list of interpreting services.

**MEMBERS**

**STEVEN AFRIAT**  
*PRESIDENT*  
**RENÉE CAMPBELL**  
*VICE-PRESIDENT*  
**SARA VASQUEZ**  
*SECRETARY*  
**JAMES BARGER**  
*COMMISSIONER*

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Parking is available at your cost in Lot 14, the Music Center lot, located at the corner of Grand Avenue and Temple Street. A map is enclosed. **Please note proceedings begin promptly at 9:00 a.m. The Business License Commission reserves the right to reschedule your hearing to a later date for failure to timely appear.**

Sincerely,

STEVEN AFRIAT  
President



Twila P. Kerr  
Commission Staff

c: Shaun M. Murphy, Slovak Baron & Empey LLP  
Nai-len Ishikawa, Assistant Treasurer and Tax Collector  
Mary E. Freeman, Accounting Manager  
Diana McVey, Market Area Controller  
Jim Merritt, District Landfill Manager